

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

STEVEN J. LYNCH

Criminal No. 14-CR-181 (AJS)

**REVISED EXHIBIT LIST**

The United States, by and through undersigned counsel, hereby files a revised Exhibit List.

I. Stipulated Changes

The parties have agreed upon the following changes pursuant to the Court's order (Docket #134) that are reflected on the Revised Exhibit List:

- D-22 and D-23 are removed from the Defendant's Exhibits.
- For D-2, D-3, D-4, D-25, D-26, D-127, and D-128 the government has withdrawn its objections per the Court's order.
- For G-75 through G-100, the defendant notes that his relevancy objections have been overruled by the Court's Memorandum Order Re: Motions In Limine (Dkt #134) but maintains his objections for purposes of any appeal. (Other objections remain for these exhibits.)

II. Exhibit D-14

A. **Government Position**

The government submits that the *East Wind* case in D-14 should be removed or redacted per the Court's order that copies of legal materials "will **not** be given to the jury."

**B. Defense Position**

D-14 is a 3/28/07 letter that includes amongst its attached exhibits a copy of *East Wind*. Therefore, in order for the exhibit to be complete all attached exhibits should be included. The Court's ruling on the motion in limine should not be viewed as directing the parties to distort the factual record. In any event, we do not intend to use the exhibit in any way that violates the Court's ruling.

The facts of the case include letters from the Defendant to the IRS that involve discussions of East Wind, including attachments of copies of the case. We have included only 1 of those letters as an exhibit. As part of his good faith defense, Defendant is entitled to show that contemporaneously with the various disputes he was having with the IRS he was citing and relying upon East Wind and providing a copy to the IRS. It would be a prejudicial, and likely reversible, error to prevent Defendant from putting on this evidence.

III. G-33 through G-40 and G-44 through G-45

**A. Defense Position**

G-33 through G-40 and G-44 through G-45 should be withdrawn per parts VII and VIII of the Court's order, which directs the parties, including defendant's expert, to remove information including settlement agreements "that relate to tax obligations from before April 2, 2004." These government exhibits relate to tax obligations before 4/1/04 so they should be removed.

**B. Government Position**

The Court's order does not address these exhibits for the following reasons:

- (a) the Court's order addresses only the settlement agreement;
- (b) the exhibits directly relate to allegations in paragraph 14 of the indictment about collection activity;
- (c) some of the exhibits pertain to the 2004 time period (e.g., G-33 contains admissions by the defendant about his role in the company in 2004);
- (d) the exhibits provide notice to the defendant that the IRS was engaged in collection activity and that the defendant's companies did not qualify for the relief requested by the defendant; and
- (e) testimony will establish that several of the letters (G-37, G-38, and G-40) are examples of letters that were sent out multiple times to the defendant, so to the extent that these copies are not permitted, the government would seek to replace them with later versions of the same letters.

Respectfully submitted,  
CAROLINE D. CIRAOLO

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**JOINT EXHIBITS FOR UNITED STATES V. LYNCH**

<b>ID</b>	<b>Description</b>
JT-1	IRS Transcript of 941 accounts for quarter ending December 31, 2007 for Iceoplex at Southpointe, ASMC Investment, and JSBR Investment
JT-2	IRS Form 941 and account transcript for SRA Services for quarter ending June 30, 2008
JT-3	IRS Form 941 and account transcript for SRA Services for quarter ending September 30, 2008
JT-4	IRS Form 941, Amended Form 941, and account transcript for SRA Services for quarter ending December 31, 2008
JT-5	IRS Form 941 and account transcript for SRA Services for quarter ending March 31, 2009
JT-6	IRS Form 941 and account transcript for SRA Services for quarter ending June 30, 2009
JT-7	IRS Form 941 and account transcript for SRA Services for quarter ending September 30, 2009
JT-8	IRS Form 941 and account transcript for SRA Services for quarter ending December 31, 2009
JT-9	IRS Form 941 and account transcript for SRA Employee Services for quarter ending June 30, 2010
JT-10	IRS Form 941 and account transcript for SRA Employee Services for quarter ending September 30, 2010
JT-11	IRS Form 941 and account transcript for SRA Employee Services for quarter ending December 31, 2010
JT-12	IRS Form 941 and account transcript for SRA Employee Services for quarter ending December 31, 2011
JT-13	IRS Form 941 and account transcript for SRA Employee Services for quarter ending June 30, 2012
JT-14	IRS Form 941 and account transcript for SRA Employee Services for quarter ending September 30, 2012
JT-15	IRS Form 941 and account transcript for SRA Employee Services for quarter ending December 31, 2012
JT-16	IRS Form 941 and account transcript for SRA Employee Services for quarter ending March 31, 2013
JT-17	IRS Form 941 and account transcript for SRA Employee Services for quarter ending June 30, 2013
JT-18	IRS Form 941 and account transcript for SRA Employee Services for quarter ending September 30, 2013

<b>ID</b>	<b>Description</b>
JT-19	IRS Form 941 and account transcript for SRA Employee Services for quarter ending December 31, 2013
JT-20	IRS Form 941 and account transcript for Alder Street Management for quarter ending June 30, 2014
JT-21	IRS Form 941 and account transcript for Alder Street Management for quarter ending September 30, 2014
JT-22	IRS Form 941 and account transcript for Alder Street Management for quarter ending December 31, 2014
JT-23	IRS Form 941 and account transcript for Alder Street Management for quarter ending March 31, 2015
JT-24	IRS Form 941 and account transcript for Iceoplex at Southpointe for quarter ending September 30, 2014
JT-25	IRS Form 941 and account transcript for Iceoplex at Southpointe for quarter ending December 31, 2014
JT-26	IRS Form 941 and account transcript for Iceoplex at Southpointe for quarter ending March 31, 2015
JT-27	IRS Form 941 and account transcript for Jay's Sports Bar and Restaurant for quarter ending September 30, 2014
JT-28	IRS Form 941 and account transcript for Jay's Sports Bar and Restaurant for quarter ending December 31, 2014
JT-29	IRS Form 941 and account transcript for Jay's Sports Bar and Restaurant for quarter ending March 31, 2015
JT-30	Written protest regarding Trust Fund Penalty for Alder Street quarters ending 9/30/03 and 12/31/03 from Steven Lynch dated 4/10/04
JT-31	Lynch request for CDP Hearing for ASMC and SJL-DLR dated 4/10/04
JT-32	Form 433-B Collection Information Statement for Iceoplex at Southpointe LLC dated 3/24/05
JT-33	Letter from Steven Lynch to Revenue Officer Bernie Grimm dated 3/28/07
JT-34	IRS Form 433-B Collection Information Statement for Businesses for ASMC Holdings dated 6/3/08
JT-35	Letter from Steven Lynch to Revenue Officer Mary Arndt regarding SRA Services name change, dated 11/19/08
JT-36	Letter from Steven Lynch to Revenue Officer Mary Arndt requesting installment plan for 6/04-6/05 for Southpointe Rink Associates dated 4/10/09
JT-37	Letter from Steven Lynch with attached IRS Forms 843 and Exhibit A to IRS appeals regarding Southpointe Rink Associates dated 4/10/09
JT-38	"Written Protest" from Steven Lynch to Revenue Officer Mary Arndt dated 10/22/09
JT-39	Letter from Steven Lynch to Revenue Officer Mary Arndt seeking Due Process Hearing

<b>ID</b>	<b>Description</b>
	for SRA Services, dated 2/12/10
JT-40	Letter from Steven Lynch to IRS with Forms 843 "Claims for Refund and Request for Abatement," dated 3/16/11
JT-41	8 paychecks of Dennis Allison spanning 2008 to 2014
JT-42	10 paychecks of Marcie Delsardo spanning 2008 to 2014
JT-43	10 paychecks of Terry Young spanning 2008 to 2014
JT-44	10 paychecks of Julie Perlow spanning 2008 to 2014
JT-45	Iceoplex at Southpointe Certificate of Organization dated 2/16/01
JT-46	Jay's Sports Bar and Restaurant Articles of Incorporation dated 1/24/96 and Articles of Amendment dated 11/7/06
JT-47	Body Tech at Southpointe Certificate of Organization dated 12/28/01 and Amendment changing name to SRA Services dated 2/13/08
JT-48	SRA Employee Services Certificate of Organization dated 12/29/09
JT-49	2/24/10 – Letter from IRS re ASMC Holding, LLC
JT-50	2006-2010 - Copies of Checks paid to the IRS
JT-51	4/4/04 and 6/25/04 Liens
JT-52	9/26/14 IRS Transcript for ASMC Holdings LLC Fourth Quarter of 2003
JT-53	3/20/09 Levy Notice to Community Bank
JT-54	11/12/09 SRA Services LLC Dollar Bank Levy
JT-55	11/20/09 SRA Services LLC Community Bank Levy
JT-56	3/18/09 Request for Appeal for denial of installment payment plan
JT-57	3/10/09 Southpointe Rink Associates, LP and SRA Investment LLC Bank Levies
JT-58	7/3/08 Letter to M. Arndt
JT-59	12/20/05 B. Grimm Letter
JT-60	SRA Employee Services LLC Form 941 for the Fourth Quarter of 2011
JT-61	2/17/12 Visa Card Statement
JT-62	1/27/12 - Web Site confirmation from OfficialPayments.com for SRA Employee Services LLC Form 941 for the Fourth Quarter of 2011
JT-63	Transcript re SRA Employee Services, LLC
JT-64	March-August 2007 - IRS Transcript for ASMC Holdings LLC
JT-65	March-August 2007 - IRS Transcript for ASMC Holdings LLC
JT-66	Alder Street Management Co Transcript of 941 for 201403-201512
JT-67	ASMC Investment LLC-Transcript of 941's for 200703-200712
JT-68	ASMC Holding LLC (formerly Alder Street Mngt Co)-Transcript of 941's for 200303-200712

<b>ID</b>	<b>Description</b>
JT-69	Iceoplex at Southpointe LLC-Transcript of 941's for 200303-200803
JT-70	Iceoplex at Southpointe LLC-Transcript of 941's for 201403-201512
JT-71	Jays Sports Bar-Transcript of 941's for 201403-201512
JT-72	JSBR Investment LLC-Transcript of 941's for 200603-200712
JT-73	Lynch-Transcript of TFRP's for 200303-201412
JT-74	SJR Development Company Inc-Transcript of 941's for 200303-200712
JT-75	SRA Employee Services LLC-Transcript of 941's for 201003-201012
JT-76	SRA Employee Services LLC-Transcript of 941's for 201003-201312
JT-77	SRA Employee Services LLC-Transcript of 941's for 201103-201512
JT-78	SRA Services LLC (formerly Bodytech)-Transcript of 941's for 200303-201312
JT-79	SRA Services LLC-Transcript of 941's for 200803-201012
JT-80	3/25/09 IRS Levy
JT-81	4/30/09 Bank Statements
JT-82	2011 Real Estate Taxes paid in 2013
JT-83	2012 Real Estate Taxes paid in 2013
JT-84	3/20/09 SWIF Bill for SRA Services LLC workers comp insurance
JT-85	2/27/11 Eastern Alliance Insurance Group Bill for SRA Employee Services LLC workers comp insurance (commercial provider)
JT-86	EFTPS Summary from IRS Web Site
JT-87	First Data Information for Registration of SRA Services LLC bank accounts for EFTPS purposes
JT-88	First Data Information for Registration of SRA Employee Services LLC bank accounts for EFTPS purposes
JT-89	First Data Schedule for payroll tax payments made from 1/1/08 forward using the EFTPS System
JT-90	11/19/08 Letter from Steven J. Lynch to Mary Arndt re name of Body Tech at Southpointe LLC changed to SRA Services LLC
JT-91	3/25/09 Letter from Community Bank
JT-92	SRA Services LLC 033108 – Form 941
JT-93	SRA Employee Services LLC 033110 – Form 941
JT-94	SRA Employee Services LLC 033111 – Form 941
JT-95	SRA Employee Services LLC 063011 – Form 941
JT-96	SRA Employee Services LLC 093011 – Form 941
JT-97	SRA Employee Services LLC 033112 – Form 941
JT-98	SRA Employee Services LLC 033113 – Form 941

<b>ID</b>	<b>Description</b>
JT-99	Iceoplex at Southpointe LLC 033114
JT-100	Iceoplex at Southpointe LLC 063014
JT-101	Jay's Sports Bar and Restaurant, Inc. 033114
JT-102	Jay's Sports Bar and Restaurant, Inc. 063014
JT-103	Iceoplex at Southpointe LLC-Transcript of 941's for 200303-200803
JT-104	ASMC Investment LLC-Transcript of 941's for 200703-200712
JT-105	JSBR Investment LLC-Transcript of 941's for 200603-200712
JT-106	SRA Services LLC (formerly Bodytech)-Transcript of 941's for 200303-200803
JT-107	4/1/09 Letter to Ameriserv Financial
JT-108	12/22/09 Ameriserv Financial Loan Agreement (\$6,162,500.00)
JT-109	12/22/09 Ameriserv Financial Term Note (\$6,162,500.00)
JT-110	12/22/09 Journal Entries – Ameriserv Loan
JT-111	9/26/13 TriState Capital Bank Term Sheet (\$7,100,000.00)
JT-112	12/27/03 Credit Agreement



**GOVERNMENT EXHIBITS**  
**(WITH DEFENSE OBJECTIONS AND GOVERNMENT RESPONSES)**

<b>ID</b>	<b>Description</b>	<b>Defendant's Objection</b>	<b>Government's Response</b>
G-1	IRS Transcript of IRS Form 1065 filings for SRA Services (formerly Bodytech) for 2011 through 2015	Due to the government's refusal to agree to a <u>mutual</u> waiver of business records foundation testimony for mostly undisputed correspondence and communications between the Defendant and the IRS, the Defendant asserts hearsay objections to this exhibit.	The government has offered to waive business records foundation for all records other than some records authored by the defendant himself. The government does not believe letters, notes, and other correspondence authored by the defendant qualifies as a business record under Rule 803(6). The government will establish through witness testimony that these exhibits are business records of the IRS, admissions of the defendant, and/or will offer the records for the non-hearsay purpose to show the effect

			on the defendant.
G-2	2008 IRS Form 1065 for SRA Services	See G-1	See G-1
G-3	2009 IRS Form 1065 for SRA Services	See G-1	See G-1
G-4	2010 IRS Form 1065 for SRA Services	See G-1	See G-1
G-5	IRS Transcript of IRS Form 1065 filings for SRA Employee Services for 2011 through 2015	See G-1	See G-1
G-6	2010 IRS Form 1065 for SRA Employee Services	See G-1	See G-1
G-7	IRS Transcript of IRS Form 1065 filings for ASMC Holding (formerly Alder Street Management) for 2008, 2009, and 2011–2015	See G-1	See G-1
G-8	2007 IRS Form 1065 for ASMC Holding	See G-1	See G-1
G-9	2010 IRS Form 1065 for ASMC Holding	See G-1	See G-1
		See G-1	See G-1
G-10	IRS Transcript of IRS Form 1065 filings for ASMC Investment for 2011-2012 and 2015	See G-1	See G-1
G-11	2007 IRS Form 1065 for ASMC Investment	See G-1	See G-1
G-12	2008 IRS Form 1065 for ASMC Investment	See G-1	See G-1
G-13	2009 IRS Form 1065 for ASMC Investment	See G-1	See G-1
G-14	2010 IRS Form 1065 for ASMC Investment	See G-1	See G-1
G-15	2013 IRS Form 1065 for ASMC Investment	See G-1	See G-1
G-16	2014 IRS Form 1065 for ASMC Investment	See G-1	See G-1
G-17	IRS Transcript of IRS Form 1065 filings for Iceoplex at Southpointe for 2011-2015	See G-1	See G-1
G-18	2007 Form 1065 for Iceoplex at Southpointe	See G-1	See G-1
G-19	2008 Form 1065 for Iceoplex at Southpointe	See G-1	See G-1
G-20	2009 Form 1065 for Iceoplex at Southpointe	See G-1	See G-1
G-21	2010 Form 1065 for Iceoplex at Southpointe	See G-1	See G-1
G-22	2007 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-23	2008 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-24	2009 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-25	2010 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-26	2011 IRS Form 1120S for Jay's Sports Bar &	See G-1	See G-1

	Restaurant		
G-27	2012 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-28	2013 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-29	2014 IRS Form 1120S for Jay's Sports Bar & Restaurant	See G-1	See G-1
G-30	IRS Transcripts of Steven Lynch Trust Fund Recovery Penalty for Sept. 2003 and Dec. 2003	See G-1	See G-1
G-31	IRS Transcripts of Steven Lynch Trust Fund Recovery Penalty for Sept. 2004 through Dec 2004	See G-1	See G-1
G-32	IRS Transcripts of Steven Lynch Trust Fund Recovery Penalty for June 2008 through March 2009	See G-1	See G-1
G-33	Form 4180 Trust Fund Recovery Penalty Interview dated 03/02/04	See G-1	See G-1
G-34	Letter 1154 rejecting 4/10/04 (undated)	Improper legal opinion; not relevant; Also see G-1	This accurately reflects the IRS position that was conveyed to the defendant. It is not being offered as legal instruction to the jury. Also see G-1
G-35	Notice of Determination and Appeals Case Memorandum for SJL-DLR dated 12/17/04	See G-1	See G-1
G-36	Notice of Determination for SJL-DLR dated 1/26/05	See G-1	See G-1
G-37	Letter 1058 Final Notice of Intent to Levy dated 3/15/04	See G-1	See G-1
G-38	Letter 1153 for Steven Lynch re: Trust Fund Recovery Penalty dated 3/30/04	See G-1	See G-1
G-39	Letter 3164C Attempt to Collect Unpaid Taxes from SJL-DLR dated 5/3/04	See G-1	See G-1
G-40	Letter 3172 Notice of Federal Tax Lien Filing dated 7/6/04	See G-1	See G-1
G-41	IRS "Request for Payment" letter dated 4/4/05	See G-1	See G-1
G-42	Notice of Federal Tax Lien for Steven Lynch dated 2/14/06	See G-1	See G-1

G-43	Form 3164A (DO) Letter to Alder Street dated 2/22/06	See G-1	See G-1
G-44	Letter from IRS appeals to Steven Lynch regarding federal tax appeal dated 3/25/05	See G-1	See G-1
G-45	Letter from IRS appeals to Steven Lynch closing case dated 4/25/05	See G-1	See G-1
G-46	Notice of Determination and attachment from IRS appeals for Alder Street Management dated 10/1/07	See G-1	See G-1
G-47	Letter from Revenue Officer Mary Arndt to Lynch denying request in 3/28/07 letter dated 3/20/08	See G-1	See G-1
G-48	IRS CP504 Intent to Levy for JSBR Investment, ASMC Investment, and Iceoplex at Southpointe LLC dated 1/7/08	See G-1	See G-1
G-49	IRS Letters 728 for Iceoplex at Southpointe and JSBR Investment for 2007 and Iceoplex for 2004–2006 dated 6/4/08	See G-1	See G-1
G-50	IRS CP161 for Bodytech at Southpointe regarding unpaid taxes for quarter ending June 30, 2008 dated 10/20/08	See G-1	See G-1
G-51	IRS CP504 for Bodytech at Southpointe regarding intent to levy for quarter ending June 30, 2008 dated 11/24/08	See G-1	See G-1
G-52	IRS CP161 for SRA Services regarding unpaid taxes for quarter ending Sept. 30, 2008 dated 12/29/08	See G-1	See G-1
G-53	IRS CP297A for SRA Services regarding notice of levy for quarter ending June 30, 2008 dated Feb. 9, 2009	See G-1	See G-1
G-54	IRS CP297A for SRA Services regarding notice of levy for quarter ending Sept. 30, 2008 dated Feb. 23, 2009	See G-1	See G-1
G-55	IRS Letter 725 from Revenue Officer Mary Arndt to Steven Lynch regarding unpaid taxes for SRA Services for quarters ending June 30, Sept. 30, and Dec. 31, 2008, dated 3/17/09	See G-1	See G-1
G-56	IRS Letter 903 from Revenue Officer Mary Arndt to Steven Lynch regarding collection against SRA Services dated 3/19/09	See G-1	See G-1
G-57	IRS CP161 for SRA Services regarding unpaid taxes for quarter ending Dec. 31, 2008 dated 3/23/09	See G-1	See G-1
G-58	Letter from IRS appeals to Southpointe Rink Associates dated 3/27/09	Improper legal opinion; Also	See G-34

		see G-1	
G-59	IRS Form 4180 Trust Fund Recovery Penalty Interview for Steven Lynch for SRA Services for 4/1/08-12/31/08 dated 4/2/09	See G-1	See G-1
G-60	IRS Letter 1058 Notice of Intent to Levy for SRA Services for quarter ending December 31, 2008, dated 4/10/09	See G-1	See G-1
G-61	IRS CP161 for SRA Services regarding unpaid taxes for quarter ending June 30, 2009 dated 6/29/09	Incomplete; Also see G-1	The parties are hoping to resolve this objection. This document was mailed to the defendant by the IRS, and the copy provided by the defendant is missing a page. The government is obtaining a complete template from the IRS and will provide to the defendant. Also see G-1
G-62	IRS Letter 1058 Notice of Intent to Levy for SRA Services dated 8/24/09	See G-1	See G-1
G-63	IRS Letter 1053 to Steven Lynch regarding Trust Fund Recovery Penalty dated August 25, 2009	See G-1	See G-1
G-64	IRS CP161 for SRA Services regarding unpaid taxes for quarter ending June 30, 2009 dated 9/21/09	See G-61	See G-61
G-65	IRS Letter 1058 Notice of Intent to Levy for SRA Services for quarter ending June 30, 2009, dated 10/20/09	See G-1	See G-1
G-66	Notice of Determination and attachment from IRS appeals for SRA Services dated 11/17/09	See G-58	See G-34
G-67	IRS Letter 1154 (DO) to Steven Lynch forwarding protest to IRS Appeals dated 11/25/09	See G-1	See G-1
G-68	IRS CP161 for SRA Services regarding unpaid taxes for quarter ending Sept. 30, 2009 dated 12/28/09	See G-61	See G-61

G-69	Notice of Determination with attachment from IRS appeals for Iceoplex at Southpointe dated 1/22/10	See G-58	See G-34
G-70	IRS Letter 1058 Notice of Intent to Levy for SRA Services for quarter ending Sept. 30, 2009, dated 2/2/10	See G-1	See G-1
G-71	IRS CP161 for SRA Services regarding unpaid taxes for quarter ending Dec. 31, 2009 dated 4/12/10	See G-1	See G-1
G-72	Letter from IRS appeals to Steven Lynch scheduling conference dated 4/26/10	See G-58	See G-34
G-73	Letter from IRS appeals dated 8/3/10 and Appeals Case Memorandum dated 8/4/10	See G-58	See G-34
G-74	IRS CP187 Reminders for SRA Services for back taxes owed for quarters ending 6/08, 9/08, 12/08, 3/09, and 6/09, dated 11/29/10	See G-61	See G-61
G-75	Integra Appraisal of Iceoplex at Southpointe prepared for Ameriserv Financial on June 25, 2009	(1) Relevancy objection overruled by Court; (2) Lack of Authentication and/or Inaccurate or Misleading/Jur or Confusion; (3) hearsay; (4) incomplete	The government moved in limine to bar the defendant from arguing he lacked the ability to pay. If the motion is granted, the government agrees. If not, then this is willfulness evidence that the defendant had funds to pay the unpaid taxes. A witness will testify as to authenticity and address the hearsay objection. The government believes these documents are complete, but any argument

			as to the completeness can be addressed on cross-examination.
G-76	Ameriserv Financial Credit Exposure	See G-75	See G-75
G-77	Request for Disbursement from Capital Improvement Escrow Account dated 3/18/10	See G-75	See G-75. Also, this is also willfulness evidence that the defendant authorized payments to creditors other than the IRS.
G-78	December 22, 2009 "Assignment of Deposit Account" for Ameriserv Refinance	See G-75	See G-77
G-79	December 22, 2009 HUD Settlement Statement for Ameriserv Refinance	See G-75	See G-77
G-80	Memorandum from Matthew Rigo to Ameriserv Credit Committee regarding approval modification, dated 12/14/10	See G-75	See G-77
G-81	CBRE Appraisal of Iceoplex at Southpointe prepared for Tristate Capital Bank on December 15, 2013	See G-75	See G-75
G-82	SRA Investment Company and Affiliated Companies financial statements for 2010 to 2014	Relevancy objection overruled by Court; incomplete	See G-75
G-83	SRA Investment Company and Affiliates Capital Improvements Summary 2010-2013	Relevancy objection overruled by Court	See G-77
G-84	2013 "Capital Improvements"	Relevancy objection overruled by Court	See G-77
G-85	Steven Lynch and Deborah Robinson personal financial statements for 2008 to 2014	Relevancy objection overruled by Court	See G-77

G-86	Southpointe Rink Associates and Affiliated Entities Combined Financial Report dated 12/31/09	Relevancy objection overruled by Court; hearsay	G-75. A witness will establish the document as a business record.
G-87	Southpointe Rink Associates and Affiliated Entities Combined Financial Report dated 12/31/10	See G-86	See G-86
G-88	Southpointe Rink Associates and Affiliated Entities Combined Financial Report dated 12/31/11	See G-86	See G-86
G-89	Southpointe Rink Associates and Affiliated Entities Combined Financial Report dated 12/31/12	See G-86	See G-86
G-90	December 27, 2013 HUD Settlement Statement for Tristate Refinance	See G-86	See G-77
G-91	Rule 1006 Summary of Bank Account Signature Cards (2 pages)	(1) Relevancy objection overruled by Court (2) hearsay	(1) "Non-employer accounts" are relevant. They include accounts for which defendant had signatory authority, that are related to the operation of the Iceoplex Businesses, and with which the defendant could make and receive payments; (2) The summary is based on admissible bank records which are business records that were made available to the defendant with



			accompanying document certifications.
G-92	Rule 1006 Summary of Payroll Entities and Bank Accounts (1 page)	hearsay	See G-91 for hearsay response
G-93	Rule 1006 Summary of Bank Account Balances 2008-2015 for SRA Services and SRA Employee Services (2 pages)	(1) misleading and prejudicial to just provide accounts' minimum, high and average balances and total monthly debits and credits without analyzing sources and uses of cash, inter-company sweeps and transfers (duplication), etc.; (2) hearsay (3) incomplete (4) Relevancy objection overruled by Court	(1),(3) The chart is an accurate summary of the bank statements. It will be offered through a witness subject to cross examination; (2) See G-91 for hearsay response; (4) The account balances for these entities goes to the allegations in the indictment
G-94	Rule 1006 Summary of Iceoplex and Jay's Sports Bar Account Balances, Debits, and Credits for 2008 to 2014 (7 pages)	Same as above (G-93)	The government will revise this summary to account for inter-company transfers and the parties will confer to try to resolve that objection. The relevance of other accounts will be addressed in our response to

			Docket 109. See above (G-93) for other responses.
G-95	Rule 1006 Summary of Payroll Bank Accounts Credits and Debits versus Wages and Trust Fund Taxes (11 pages)	Same as G-93 above	Same as G-94 above
G-96	Rule 1006 Summary of Unpaid Employment Taxes (9 page)	(1) chart is misleading and prejudicial because it fails to account for all payments made; (2) hearsay; (3) incomplete; (4) Rule 1006 noncompliance	The government will revise this chart and the parties will confer to try to resolve objections. For the hearsay objection, it is based on IRS transcripts that are admissible as business records.
G-97	Rule 1006 Summary of Unpaid Trust Fund Taxes (1 page)	(1) Amounts are not accurate (2) hearsay; (3) Rule 1006 noncompliance	This is a compilation of the above exhibits and will be revised based on those revisions.
G-98	Rule 1006 Summary of Unpaid Trust Fund Taxes v. Quarterly Debits for Iceoplex and Jay's Sports Bar and Restaurant (1 page)	(1) Amounts are not accurate; misleading and prejudicial to just provide accounts' "combined quarterly debits" without analyzing sources and uses of cash, inter-company sweeps and transfers	This is a compilation of the above exhibits and will be revised based on those revisions.

		(duplication), etc ; (2) hearsay; (3) incomplete; (4) Rule 1006 noncompliance	
G-99	Rule 1006 Summary of bank account disbursements from Ameriserv refinance proceeds and Tristate refinance proceeds (2 pages)	(1) borrower is not an employer and has no legal obligation to use assets to pay other entities' employment taxes; (2) misleading and will confuse jury re employer entities and no legal obligation of other entities to use assets to pay other entities' employment taxes; (3) improper legal opinion; (4) hearsay; (5) incomplete; (6) Rule 1006 non-compliance	(1), (2) The defendant's businesses obtained loans and used the proceeds to pay creditors other than the IRS. This is relevant to his willfulness. (3) There is no legal opinion in the summary; (4),(6) it is based on admissible, voluminous bank records that have been made available to the defendant; (5) a witness will be subject to cross-examination to address any incompleteness
G-100	Rule 1006 Summary of IRS Forms K-1 for SRA Services (2008 and 2009) and SRA Employee Services (2010) (3 pages)	(1) Relevancy objection overruled by Court (2) inaccurate because incomplete and misleading depiction of entities' actual	This is based on the IRS Forms K-1 filed by the defendant and his entities. The parties will confer with the hope of resolving

		<p>ownership structure</p> <p>(3) improper legal opinion;</p> <p>(4) hearsay;</p> <p>(5) incomplete;</p> <p>(6) Rule 1006 non-compliance</p>	<p>objections other than relevance. For relevance, it reflects the defendant's ownership of the entities for which he is charged as a "responsible person"</p>
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KEY to Defendant's Responses to Objections
W = Relevant to willfulness element of charges
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**DEFENDANT'S REVISED EXHIBIT LIST WITH GOV. OBJECTIONS  
AND DEFENDANT'S RESPONSES**

<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-1	6/5/06 Letter from SJL accepting Governments offer for ASMC Holdings LLC (formerly named Alder Street Management Company) Installment Agreement for the Third and Fourth Quarters of 2003 (Justice Department) (\$116,370.20)	Relevance; Inaccurate Description	W, NO Description modified as agreed by parties
D-2	7/28/06 Letter from Governments agreeing to ASMC Holdings LLC (formerly named Alder Street Management Company) Installment Agreement for the Third and Fourth Quarters of 2003 (Justice Department) (\$116,370.20)	Withdrawn	N/A
D-3	ASMC Holdings LLC (formerly named Alder Street Management Company) Installment Agreement for the Third and Fourth Quarters of 2003 (Justice Department) (\$116,370.20)	Withdrawn	N/A

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-4	7/8/11 Letter from Thomas Jaworski (AUSA) stating the ASMC Holdings LLC (formerly named Alder Street Management Company) Installment Agreement for the Third and Fourth Quarters of 2003 (Justice Department) (\$116,370.20) was paid in full	Withdrawn	N/A
D-5	ASMC Investment Installment Agreement for the First, Second, Third and Fourth Quarters of 2007 (Justice Department) (\$8,658.00)	Inaccurate Description	W, NO Description is accurate
D-6	6/2/08 Meeting Agenda for meeting with Mary Arndt	Hearsay; Relevance	W, NO
D-7	IRS Chief Counsel Memorandum re SRA Services LLC Tax Court case	Relevance	W, NO
D-8	12/21/05 IRS Criminal Investigation Unit Memorandum Declining to investigate	Relevance	W, NO
D-9	6/2/08 Payments Made to IRS for past due taxes	Hearsay; Relevance; Inaccurate Description	W, NO
D-10	2007 Payments Made to IRS for past due taxes	Hearsay; Relevance; Inaccurate Description	W, NO

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-11	2003-2007 Payments Made to IRS for past due taxes	Hearsay; Relevance; Inaccurate Description	W, NO
D-12	Payments Made to IRS for past due taxes	Hearsay; Relevance; Inaccurate Description	W, NO
D-13	Payments Made to IRS for past due taxes	Hearsay; Relevance; Inaccurate Description	W, NO
D-14	3/07 - Letter from Steven J. Lynch to Bernard Grimm, IRS Collection Agent	Hearsay; Misleading/ Juror Confusion	W, NO
D-15	4/22/07 – 4/24/07 SL notes	Hearsay; Relevance	W, NO
D-16	August 2007 Letter from Steven J. Lynch to D.W. DeVincentz, IRS Settlement Officer	Hearsay	W, NO
D-17	July-September 2007 IRS Appeals Case Notes for ASMC Holdings LLC appeal	Hearsay; Lack of Foundation	W, NO
D-18	2/09 - Request for a Due Process Hearing for SRA Services LLC for Period 09/09	Relevance	W, NO
D-19	2/09 - Payments made to Mary Arndt 6/2/08 for JSBR Investment LLC, ASMC Investment LLC, Iceoplex at Southpointe LLC	Hearsay; Relevance	W, NO

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-20	6/08 - Information Request for JSBR Investment LLC for periods 03/07, 06/07, 09/07, 12/07 with Responses	Hearsay; Relevance	W, NO
D-21	2007 - Payments made to IRS for Body Tech at Southpointe LLC, ASMC Holdings LLC, JSBR Investment LLC, Iceoplex at Southpointe LLC, and ASMC Investment LLC	Hearsay; Relevance; Inaccurate Description	W, NO
D-22	OPEN		
D-23	OPEN		
D-24	3/12/09 Tax Court Decision 13792-07L	Relevance	W, NO, GD
D-25	3/12/09 Tax Court Decision 13794-07L	Withdrawn	N/A
D-26	4/17/07 – 5/15/07 Transcript of IRS Appeals	Withdrawn	N/A
D-27	6/27/08 - Liens withdrawn against Steven J. Lynch	Relevance	W, NO, GD, GM, AD
D-28	3/16/06 - Liens withdrawn against Steven J. Lynch	Relevance	W, NO, GD, GM, AD
D-29	4/30/08 - Documents delivered to Julia Wahl from IRS Chief Counsel's office	Hearsay; Relevance	W, NO, GD, GM, AD
D-30	10/30/08 Memo from Mary Arndt	Relevance	W, NO, GD, GM, AD
D-31	3/11/09 IRS Counsel settlement memo	Relevance; Lack of Foundation	W, NO, GD, GM, AD



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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-32	12/11/08 IRS notices	Relevance	W, NO, GD, GM, AD
D-33	3/4/09 Mary Arndt e-mail	Hearsay; Relevance	W, NO, GD, GM, AD
D-34	6/10/08 Julia Wahl notes	Hearsay; Relevance; Lack of Foundation	W, NO, GD, GM, AD
D-35	2/8/08 Steve Lynch Letter to Julia Walh	Hearsay; Relevance	W, NO, GM, AD
D-36	4/8/08 Letter to Bernie Grimm	Hearsay; Relevance	W, NO, GM, AD
D-37	6/10/08 Mary Arndt Memo	Relevance	W, NO, GD, GM, AD
D-38	5/29/08 Julia Wahl notes	Hearsay; Relevance; Lack of Foundation	W, NO, GD, GM, AD
D-39	5/31/11 Memo from Thomas Jaworski	Relevance; Lack of Foundation	W, NO, GD, GM, AD
D-40	4/3/09 Memo from Robert Metcalfe at Justice Department	Relevance; Lack of Foundation	W, NO, GD, GM, AD
D-41	4/4/13 Letter to Thomas Jaworski	Relevance	W, NO, GM, AD
D-42	3/18/13 E-Mail from Thomas Jaworski	Relevance	W, NO, GD, GM, AD
D-43	4/4/13 E-Mail from Thomas Jaworski re ASMC Holdings LLC	Relevance	W, NO, GD, GM, AD
D-44	4/14/07 Letter to Bernie Grimm	Hearsay; Relevance	W, NO, GM, AD
D-45	6/22/07 IRS Appeals Office letter	Relevance	W, NO, GD, GM, AD
D-46	3/7/07 Letter to Bernie Grimm	Hearsay; Relevance	W, NO, GM, AD

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D-47	February-May 2007 - IRS Appeals Case Notes for ASMC Holdings LLC appeal	Relevance	W, NO, GD, GM, AD
D-48	3/7/07 Notice to Community Bank requesting documents	Relevance	W, NO, GD
D-49	June 2010 E-mails between Mary Arndt and Paul Bauer	Hearsay; Relevance	W, NO, GD, GM, AD
D-50	4/10/09 Request for an installment agreement for Southpointe Rink Associates, LP	Hearsay	W, NO
D-51	10/30/08 Memo from Mary Arndt	Relevance	W, NO, GD, GM, AD
D-52	3/19/09 Mary Arndt Request for determination of timely filing of CDP Appeal	Relevance	W, NO, GD
D-53	3/13/09 Request for a Collection Appeal Program for Southpointe Rink Associates, LP	Hearsay; Relevance	W, NO
D-54	4/10/08 E-mail from Mary Arndt to Julia Wahl and Dennis Bohn re §6672 Penalty	Hearsay; Relevance	W, NO, GM, GD, AD
D-55	2/12/07 Letters to Bernie Grimm re collection action	Hearsay; Relevance	W, NO, GM
D-56	4/10/07 Letter from Bernie Grimm re liens	Hearsay; Relevance	W, NO, GD, GM, AD
D-57	4/12/07 Letters to Bernie Grimm re collection action	Hearsay; Relevance	W, NO, GM

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-58	6/22/07 Appeals Determination re ASMC Holdings LLC	Relevance	W, NO, GM, AD, GD
D-59	4/11/07 Letters to Bernie Grimm re transcript errors	Hearsay; Relevance	W, NO, GM, GD
D-60	2/07 Appeals officer E. Simpson notes	Relevance; Lack of Foundation	W, NO, GM, AD, GD
D-61	11/2/07 IRS Memo re change in law for collections effective 9/22/07	Relevance	W, NO, GD
D-62	3/06 Notes from Appeals officer Marilyn Q. Alls	Relevance; Lack of Foundation	W, NO, GD, AD
D-63	1/07 Notes re Southpointe Rink Associates, LP File	Hearsay; Relevance; Lack of Foundation	W, NO, GM, GD, AD
D-64	1/06 - Request for a Due Process Hearing for Southpointe Rink Associates, LP	Hearsay; Relevance	W, NO, GD, GM, AD
D-65	3/09 - IRS Files re Due Process Appeal for Southpointe Rink Associates, LP.	Hearsay; Relevance	W, NO, GD, GM, AD
D-66	5/09 - Notices re liens	Relevance	W, NO, GD, GM, AD
D-67	5/09 - IRS Files on SJR Development Company, Inc.	Hearsay; Relevance	W, NO, GD, GM, AD
D-68	3/16/11 - E-mail from SJL to Thomas Jaworski re additional payment	Hearsay; Relevance	W, NO
D-69	4/26/11 Letter from SJL to Thomas Jaworski with additional payment	Hearsay; Relevance	W, NO

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-70	5/28/98 Letter from U.S. Attorney to Steven J. Lynch	Relevance	W, NO, GD
D-71	5/23/14 TIGTA Trust fund Penalty Report	Relevance	W, NO, GD
D-72	4/28/10 TIGTA Report	Relevance	W, NO, GD
D-73	1/1/08 – 3/31/15 Schedule of Payments	Hearsay	W, NO
D-74	2/9/10 Letter to PA Compensation Ratings Bureau as part of SRA Employee Services LLC workers comp insurance change to a commercial provider	Hearsay; Relevance	W, NO
D-75	4/30/09 SRA Building Payroll Account Community Bank Statement	Inaccurate Description	Description Accurate
D-76	First Data Schedule for payroll tax payments made from 1/1/08 forward using the EFTPS System (with total lines added by SJL)	Lack of Foundation Unless D Testifies; Relevance	W, NO, GD
D-77	9/1/09 Payment	Hearsay; Relevance	W, NO
D-78	1/1/08 Assignment of Assets from Body Tech at Southpointe LLC to Iceoplex at Southpointe LLC	Lack of Foundation Unless D Testifies; Relevance	W, NO
D-79	6/08 Information Request for ASMC Holdings LLC for periods 09/03, 12/03, 09/05, 12/05, 03/06, 09/06, 12/06 with Responses	Hearsay; Relevance	W, NO, GD

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-80	6/08 Information Request for ASMC Investment LLC for periods 03/07, 06/07, 09/07, 12/07 with Responses	Hearsay; Relevance	W, NO, GD
D-81	6/08 Information Request for Iceoplex at Southpointe LLC for periods 06/04, 09/04, 03/05, 06/05, 03/06, 12/06, 03/07, 06/07, 09/07, 12/07 with Responses	Hearsay; Relevance	W, NO, GD
D-82	11/19/08 Request for a Due Process Hearing for Southpointe Rink Associates, LP	Hearsay; Relevance	W, NO, GD
D-83	9/26/07 IRS Notice re changes to LLC collections after 1/1/09	Relevance	W, NO, GD, GM, AD
D-84	5/19/11 Iceoplex – IRS Notice	Relevance	W, NO, GD, GM, AD
D-85	6/14/11 SRA Employee Services LLC – IRS Notice	Relevance	W, NO, GD, GM, AD
D-86	5/16/12 Letter to SA Bauer – Index of Documents Produced	Hearsay; Relevance	W, NO
D-87	12/09 Opinion Letter-Ameriserv Financial Bank Transaction	Hearsay; Relevance	W, NO
D-88	12/13 Opinion Letter-TriState Capital Bank Transaction	Hearsay; Relevance	W, NO
D-89	Tax Court Decision for SRA Services LLC 200803, 200806, 200809	Relevance	W, NO, GD, AD

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-90	9/4/03 Sky Bank Mortgage Note (\$4,600,000)	Relevance	W, NO
D-91	6/18/04 Community Bank Loan Documents (\$350,000)	Relevance	W, NO
D-92	10/13/06 Dollar Bank Note (\$300,000.00)	Relevance	W, NO
D-93	6/27/07 Sky Bank Line of Credit (\$325,000.00)	Relevance	W, NO
D-94	9/7/07 Sky Bank Line of Credit (\$350,000.00)	Relevance	W, NO
D-95	5/20/08 Huntington Bank Promissory Note (\$1,275,000.00)	Relevance	W, NO
D-96	5/20/08 Commercial Pledge and Security Agreement with Huntington Bank	Relevance	W, NO
D-97	11/16/08 Letter to Wells Fargo Bank	Relevance	W, NO
D-98	12/4/08 Letter to Allegheny Valley Bank	Relevance	W, NO
D-99	1/18/09 Letter to Kensington Capital Corporation	Relevance	W, NO
D-100	3/23/09 Letter to Dollar Bank	Relevance	W, NO
D-101	3/30/09 Letter to Community Bank	Relevance	W, NO
D-102	9/4/09 Huntington Bank Promissory Note (\$1,275,000.00)	Relevance	W, NO
D-103	9/8/10 Mark F. Miller Promissory Note (\$100,000.00)	Relevance	W, NO

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-104	11/1/11 JMPMFM Enterprises LP Promissory Note (\$200,000.00)	Relevance	W, NO
D-105	3/30/12 Huntington Bank Loan Documents (\$300,000.00)	Relevance	W, NO
D-106	4/11/13 Huntington Bank Loan Documents (\$300,000.00)	Relevance	W, NO
D-107	6/18/13 Leasing Experts Loan Application (\$200,000.00)	Relevance	W, NO
D-108	7/2/13 Direct Capital Loan Proposal (\$150,000.00)	Relevance	W, NO
D-109	8/29/13 Engbel, LLC Promissory Note (\$330,000.00)	Relevance	W, NO
D-110	9/14/13 S&T Bank Information (\$7,000,000.00)	Relevance	W, NO
D-111	9/17/13 Fifth Third Bank Proposal (\$6,325,000.00)	Relevance	W, NO
D-112	10/11/13 Main Street Capital Loan Documents (\$126,000.00)	Relevance	W, NO
D-113	8/13/14 990 North Main LP Promissory Note (\$250,000.00)	Relevance	W, NO
D-114	12/22/14 Bradford Capital Financial Services LP Promissory Note (\$250,000.00)	Relevance	W, NO

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<b>Defendant's Exhibit No.</b>	<b>Description</b>	<b>Gov. Objection(s)</b>	<b>Defendant's Response(s)</b>
D-115	Demonstrative Exhibit – ASMC and Related Real Estate Entities 1984 – 1988	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-116	Demonstrative Exhibit - ASMC and Related Real Estate Entities 1989 – 1991	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-117	Demonstrative Exhibit - ASMC and Related Real Estate Entities 1992	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-118	Demonstrative Exhibit - ASMC and Related Real Estate Entities 1993 – 1995	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.



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D-119	Demonstrative Exhibit - ASMC and Related Real Estate Entities 1996 – 2000	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-120	Demonstrative Exhibit - ASMC and Related Real Estate Entities 2001	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-121	Demonstrative Exhibit - ASMC and Related Real Estate Entities 2002 - 2005	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-122	Demonstrative Exhibit - ASMC and Related Real Estate Entities 2006 - 2007	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.

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D-123	Demonstrative Exhibit – SRA Services LLC and Related Real Estate Entities 2008 - 2009	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-124	Demonstrative Exhibit - SRA Employee Services LLC and Related Real Estate Entities 2010 – 2013	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-125	Demonstrative Exhibit – ASMC and Related Real Estate Entities 2014 – 2015	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.
D-126	Demonstrative Exhibit – 2010 – 2012 Nobel Street Assoc. L.P. and Related Investment Entities (Entities Formed in 1989)	Relevance; Rule 1006 noncompliance; Not a demonstrative (not based on admitted evidence)	W, NO; underlying records have been produced; illustrative/demonstrative exhibit that will be supported by testimony.

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D-127	Appendix B to Expert Report of David Kaplan	Withdrawn	N/A
D-128	Appendix C to Expert Report of David Kaplan	Withdrawn	N/A

CERTIFICATE OF SERVICE

I certify that on August 11, 2016, I electronically filed the foregoing *Revised Exhibit List* with the Clerk of the Court using CM/ECF, which thereby forwarded the filing by electronic mail to the following counsel for the Defendant:

G. William Bills, Jr. (gwilliambills@yahoo.com)

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/s/ Jeffrey B. Bender

JEFFREY B. BENDER